

U.S. GOVERNMENT STANDARD GENERAL LEDGER**SECTION I. CHART OF ACCOUNTS**

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (SGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits = total credits).

SGL accounts are classified as follows:

- **1000 Assets**
- **2000 Liabilities**
- **3000 Net Position**
- **4000 Budgetary**
- **5000 Revenue**
- **6000 Expense**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency-specific requirements. However, subsidiary accounts must summarize or “roll-up to” the four-digit SGL accounts herein. The 9000 series of accounts are available for agencies to record and maintain agency-specific statistical and/or memorandum data.

In February 1999, the SGL Board voted to delete summary accounts. However, agencies are not precluded from summarizing accounts, as they find useful. Section headings replace many of the deleted summary accounts to insure the integrity of the account structure.

SGL accounts appearing in bold are new or indicate a change (i.e., revised title or definition).

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U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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1000 ASSETS

1010 Fund Balance With Treasury Debit

► CASH

1110 Undeposited Collections Debit

1120 Imprest Funds Debit

1130 Funds Held by the Public Debit

1190 Other Cash Debit

1195 Other Monetary Assets Debit

1200 Foreign Currency Debit

► RECEIVABLES

1310 Accounts Receivable Debit

1319 Allowance for Loss on Accounts Receivable Credit

1320 Employment Benefit Contributions Receivable Debit

1325 Taxes Receivable Debit

1329 Allowance for Loss on Taxes Receivable Credit

**1330 Receivable for Transfers of Currently Invested
Balances Debit**

1335 Expenditure Transfers Receivable Debit

1340 Interest Receivable Debit

1349 Allowance for Loss on Interest Receivable Credit

1350 Loans Receivable Debit

1359 Allowance for Loss on Loans Receivable Credit

1360 Penalties, Fines and Administrative Fees Receivable Debit

1369 Allowance for Loss on Penalties, Fines and Administrative
Fees Receivable Credit

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Account Number	Account Title	Normal Balance
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1000 ASSETS (continued)

► ADVANCES AND PREPAYMENTS

1399	Allowance for Subsidy	Credit
1410	Advances to Others	Debit
1450	Prepayments	Debit

► INVENTORY AND RELATED PROPERTY

1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Debit
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit
1524	Inventory - Excess, Obsolete and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit

► SEIZED MONETARY ASSETS

1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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1000 ASSETS (continued)

► FORFEITED PROPERTY

1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit

► FORECLOSED PROPERTY

1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit

► COMMODITIES

1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit

► STOCKPILE MATERIALS

1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit

► OTHER RELATED PROPERTY

1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit

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Account Number	Account Title	Normal Balance
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1000 ASSETS (continued)

► INVESTMENTS

1610	Investments in U.S. Treasury Securities Issued by Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Either
1620	Investments in Securities Other Than Public Debt Securities	Debit
1621	Discount on Securities Other Than Public Debt Securities	Credit
1622	Premium on Securities Other Than Public Debt Securities	Debit
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	Either
1690	Other Investments	Debit

► GENERAL PROPERTY, PLANT AND EQUIPMENT

1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit

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Account Number	Account Title	Normal Balance
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1000 ASSETS (continued)

► GENERAL PROPERTY, PLANT AND EQUIPMENT (continued)

1730	Buildings, Improvements and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
1830	Internal Use Software	Debit
1839	Accumulated Amortization on Internal Use Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant and Equipment	Debit

► OTHER ASSETS

1920	Unrequisitioned Authorized Appropriations	Debit
1921	Receivable from Appropriations	Debit
1990	Other Assets	Debit

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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2000 LIABILITIES

► ACCRUED LIABILITIES - OTHER

2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to Financing Account	Credit
2179	Contra Liability for Subsidy Payable to Financing Account	Debit
2180	Loan Guarantee Liability	Credit
2190	Other Accrued Liabilities	Credit

► ACCRUED LIABILITIES - PAYROLL AND BENEFITS

2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post-Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit

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Account Number	Account Title	Normal Balance
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2000 LIABILITIES (continued)

► UNEARNED REVENUE (ADVANCES)

2310	Advances from Others	Credit
2320	Deferred Credits	Credit
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	Credit

► DEBT

2510	Principal Payable to Treasury	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Credit
2540	Participation Certificates	Credit
2590	Other Debt	Credit

► ACTUARIAL LIABILITIES

2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit

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2000 LIABILITIES (continued)

► OTHER LIABILITIES

2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960	Accounts Payable Canceled	Credit
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit

3000 NET POSITION

3100	Unexpended Appropriations	Credit
3105	Appropriated Capital Funding Canceled Payables	Debit
3310	Cumulative Results of Operations	Either
3320	Reserved for FACTS Rounding Differences	N.A.

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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4000 BUDGETARY

► ANTICIPATED RESOURCES

4032	Anticipated Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Either
4042	Estimated Borrowing Authority - Indefinite	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to Treasury	Credit
4060	Anticipated Collections from Non-Federal Sources	Debit
4070	Anticipated Collections from Federal Sources	Debit

► APPROPRIATIONS REALIZED

4111	Debt Liquidation Appropriations	Debit
4112	Deficiency Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Debit
4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Debit
4125	Loan Modification Adjustment Transfer Appropriation	Debit

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Account Number	Account Title	Normal Balance
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4000 BUDGETARY (continued)

► CONTRACT AUTHORITY

4131	Current-Year Contract Authority Realized - Definite	Debit
4132	Current-Year Contract Authority Realized - Indefinite	Debit
4133	Actual Adjustments to Contract Authority	Either
4135	Contract Authority Liquidated	Credit
4138	Resources Realized from Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit

► BORROWING AUTHORITY

4141	Current-Year Borrowing Authority Realized - Definite	Debit
4142	Current-Year Borrowing Authority Realized - Indefinite	Debit
4143	Actual Reductions to Borrowing Authority	Credit
4145	Borrowing Authority Converted to Cash	Credit
4147	Actual Transfers to Treasury	Credit
4148	Resources Realized from Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit

► OTHER BUDGETARY RESOURCES

4150	Reappropriations	Debit
4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	Debit
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Either
4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Debit

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
4000 BUDGETARY (continued)		
<p>► OTHER BUDGETARY RESOURCES (continued)</p>		
4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred	Debit
4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	Either
4170	Transfers - Current-Year Authority	Either
4175	Allocation Transfers of Current-Year Authority	Either
4176	Allocation Transfer - Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either
4190	Transfers - Prior-Year Balances	Either
4195	Transfer of Obligated Balances	Either
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4261	Actual Collection of Fees	Debit
4262	Actual Collection of Loan Principal	Debit
4263	Actual Collection of Loan Interest	Debit

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4000 BUDGETARY (continued)

► OTHER BUDGETARY RESOURCES (continued)

4264	Actual Collection of Rent	Debit
4265	Actual Collections from Sale of Foreclosed Property	Debit
4266	Other Actual Collections - Non-Federal	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Debit
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Debit
4273	Interest Collected from Treasury	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Debit
4275	Actual Collections from Liquidating Fund	Debit
4276	Actual Collections from Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable - Definite - Current	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Debit
4283	Interest Receivable from Treasury	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Debit
4285	Receivable from the Liquidating Fund	Debit
4286	Receivable from the Financing Fund	Debit
4287	Other Federal Receivables	Debit

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Account Number	Account Title	Normal Balance
4000 BUDGETARY (continued)		
► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED		
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
4391	Adjustments to Indefinite No-Year Authority	Either
4392	Rescissions - Current-Year	Credit
4393	Rescissions - Prior-Year	Credit
4394	Receipts Not Available for Obligation Upon Collection	Credit
4395	Authority Unavailable Pursuant to Public Law - Temporary	Credit
4396	Authority Permanently Not Available Pursuant to Public Law	Credit
4397	Receipts and Appropriations Temporarily Precluded from Obligation	Credit
4398	Offsetting Collections Temporarily Precluded from Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.

U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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4000 BUDGETARY (continued)

► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)

4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments Unavailable - Anticipated Resources	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Not Subject to Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4700	Commitments	Credit

► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS

4801	Unexpended Obligations - Unpaid	Credit
4802	Unexpended Obligations - Prepaid/Advanced	Credit
4831	Unexpended Obligations, Transferred - Unpaid	Either
4832	Unexpended Obligations, Transferred - Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Credit
4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Credit

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Account Number	Account Title	Normal Balance
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4000 BUDGETARY (continued)

► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY

4901	Expended Authority - Unpaid	Credit
4902	Expended Authority - Paid	Credit
4931	Expended Authority, Transferred - Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Debit
4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit
4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit

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Account Number	Account Title	Normal Balance
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5000 REVENUE

5100	Revenue from Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue from Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue	Credit
5319	Contra Revenue for Interest	Debit
5320	Penalties, Fines and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	Expended Appropriations	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit

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Account Number	Account Title	Normal Balance
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5000 REVENUE (continued)

5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Either
5799	Adjustment of Appropriations Used	Debit
5800	Tax Revenue Collected	Credit
5801	Tax Revenue Accrual Adjustment	Credit
5809	Contra Revenue for Taxes	Debit
5890	Tax Revenue Refunds	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	Collections for Others	Debit
5991	Accrued Collections for Others	Debit

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Account Number	Account Title	Normal Balance
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6000 EXPENSE

6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing from Treasury	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6710	Depreciation, Amortization and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit

**U.S. Government Standard General Ledger
Chart of Accounts**

Account Number	Account Title	Normal Balance
► GAINS		
7110	Gains on Disposition of Assets	Credit
7190	Other Gains	Credit
► LOSSES		
7210	Losses on Disposition of Assets	Debit
7290	Other Losses	Debit
► MISCELLANEOUS ITEMS		
7300	Extraordinary Items	Either
7400	Prior-Period Adjustments	Either
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Either

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Account Number	Account Title	Normal Balance
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8000 MEMORANDUM

8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit